

**701—26.79(422,423) Dating services.** On and after April 1, 1992, the gross receipts from the service of providing an opportunity for two individuals to meet and interact socially with the possibility of forming a relationship are subject to tax. By way of nonexclusive example: “Dating services” include the services of those who provide an opportunity for individuals to describe themselves to and meet potential partners through videotapes and 900 numbers. Also included within the meaning of the term are escort services. Excluded from the definition of “dating services” are the services of marriage matchmakers, telephone 900 numbers which provide an opportunity only for conversation as opposed to face-to-face meetings, or newspaper and magazine advertisement soliciting for companionship.

This rule is intended to implement Iowa Code subsection 422.43(11).